Mr. D. Venkataramaiya referred to the original system under which the pattadar or holder used to arrange matters with the toddy contractor. During the Survey, tamarind trees were given to the pattadar for a valuation; if "malki" carried rights to tamarind trees, why not also to date trees. This was the Bombay system. The tree-tax system was introduced in 1897-98 after the Madras system. Since then no tree-rent has been received by holders except with effect from the current year. Holders are obliged to give applications for licenses to tap trees. Government should not take both the receipts from sale of shops and the tax on trees. Let the former or the monopoly price be retained by Government, and let the latter or the tree-tax be given to the land-holders. Or in the last resort, let the tree rent payable to them be increased.

Reply of Government.—The principle has been misunderstood. The toddy excise revenue has always been a Government monopoly and never belonged to private owners. The system has been changed from time to time, but the principle has been always recognized that toddy wherever found is an excisable article. The tree-tax represents such duty. Government does not object to holders cutting down date trees on their lands; but so long as they are left standing, if juice extracted therefrom is turned into toddy, it becomes liable to taxation.

Subject No. 88.
Inamdar's claim to Toddy Revenue.

Mr. Madappa of Mysore.

Summary of discussion.—(*a*) At the meeting held in 1899 it was promised that this question would be disposed of early, but the Government have not yet passed orders. The present tree-tax system deprives the Inamdars of their rights, and has the effect of transferring the tree-tax of one rupee per tree and the local cess of one anna levied on it entirely to the Government. The Government may be pleased to pass orders directing the payment of the balance of toddy revenue due to Inamdars entitled to the same.

Messrs. Amble Anniah Pandit; D. Narasimiah of Chamrajnagar Taluk.

(*b*) Inamdars entitled to the said revenue may be paid the tree tax, the Government taking only the local cess of one anna per rupee levied on the tree tax.

(*c*) The new Inamdars' Claims Rules should not be made retrospective. Grove-rent should be paid to all parties up to 1897. Also Inamdars do not get any benefit under these rules, where the villages are *bechirak*. In these respects the new Rules require alteration.

Mr. Anandalvar of Mandya Taluk.

(*d*) The contract amount of date trees on occupied lands and Inam villages may be fixed by Government.

Reply of Government.—The new Rules for the settlement of inamdars' claims will be translated presently and furnished to Members. Let them study these Rules, which were framed after due consideration.

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